

1 Development Corporation the names and tax identification numbers of the
2 claimants, the amounts of the credits allocated to the claimants, and the
3 computation of the allocations.

4 ***-0167/P1.3* SECTION 2040.** 71.28 (5b) (d) 3. of the statutes is amended to
5 read:

6 71.28 (5b) (d) 3. For ~~calendar years beginning~~ investments made after
7 December 31, 2007, if an investment for which a claimant claims a credit under par.
8 (b) is held by the claimant for less than 3 years, the claimant shall pay to the
9 department, in the manner prescribed by the department, the amount of the credit
10 that the claimant received related to the investment.

11 ***-1465/P4.608* *-1059/P3.360* SECTION 2041.** 71.28 (5f) (a) 1. (intro.) of the
12 statutes is amended to read:

13 71.28 (5f) (a) 1. (intro.) "Accredited production" means a film, video, broadcast
14 advertisement, or television production, as approved by the department of commerce
15 or the Wisconsin Economic Development Corporation, for which the aggregate salary
16 and wages included in the cost of the production for the period ending 12 months
17 after the month in which the principal filming or taping of the production begins
18 exceeds \$50,000. "Accredited production" also means an electronic game, as
19 approved by the department of commerce or the Wisconsin Economic Development
20 Corporation, for which the aggregate salary and wages included in the cost of the
21 production for the period ending 36 months after the month in which the principal
22 programming, filming, or taping of the production begins exceeds \$100,000.
23 "Accredited production" does not include any of the following, regardless of the
24 production costs:

department of tourism

1 ***-1465/P4.609* *-1059/P3.361* SECTION 2042.** 71.28 (5f) (a) 3. of the statutes
2 is amended to read:

3 71.28 (5f) (a) 3. "Production expenditures" means any expenditures that are
4 incurred in this state and directly used to produce an accredited production,
5 including expenditures for set construction and operation, wardrobes, make-up,
6 clothing accessories, photography, sound recording, sound synchronization, sound
7 mixing, lighting, editing, film processing, film transferring, special effects, visual
8 effects, renting or leasing facilities or equipment, renting or leasing motor vehicles,
9 food, lodging, and any other similar expenditure as determined by the department
10 of commerce or the Wisconsin Economic Development Corporation. "Production
11 expenditures" do not include salary, wages, or labor-related contract payments.

12 ***-1465/P4.610* *-1059/P3.362* SECTION 2043.** 71.28 (5f) (c) 6. of the statutes
13 is amended to read:

14 71.28 (5f) (c) 6. No credit may be allowed under this subsection unless the
15 claimant files an application with the department of commerce or the Wisconsin
16 Economic Development Corporation, at the time and in the manner prescribed by the
17 department of commerce or the Wisconsin Economic Development Corporation, and
18 the department of commerce or the Wisconsin Economic Development Corporation
19 approves the application. The claimant shall submit a fee with the application in an
20 amount equal to 2 percent of the claimant's budgeted production expenditures or to
21 \$5,000, whichever is less. The claimant shall submit a copy of the approved
22 application with the claimant's return.

23 ***-1465/P4.611* *-1059/P3.363* SECTION 2044.** 71.28 (5h) (c) 4. of the statutes
24 is amended to read:

Department of Tourism
use 4 times

Department of Tourism

1 71.28 (5h) (c) 4. No claim may be allowed under this subsection unless the
2 department of commerce or the Wisconsin Economic Development Corporation
3 certifies, in writing, that the credits claimed under this subsection are for expenses
4 related to establishing or operating a film production company in this state and the
5 claimant submits a copy of the certification with the claimant's return.

6 ***-1465/P4.612* *-1059/P3.364* SECTION 2045.** 71.28 (5i) (c) 1. of the statutes
7 is amended to read:

8 71.28 (5i) (c) 1. The maximum amount of the credits that may be claimed under
9 this subsection and ss. 71.07 (5i) and 71.47 (5i) in a taxable year is \$10,000,000, as
10 allocated under s. 238.14 or s. 560.204, 2009 stats.

11 ***-1465/P4.613* *-1059/P3.365* SECTION 2046.** 71.28 (5j) (a) 2d. of the
12 statutes is amended to read:

13 71.28 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
14 any other fuel derived from a renewable resource that meets all of the applicable
15 requirements of the American Society for Testing and Materials for that fuel and that
16 the department of commerce or the department of safety and professional services
17 designates by rule as a diesel replacement renewable fuel.

18 ***-1465/P4.614* *-1059/P3.366* SECTION 2047.** 71.28 (5j) (a) 2m. of the
19 statutes is amended to read:

20 71.28 (5j) (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and
21 any other fuel derived from a renewable resource that meets all of the applicable
22 requirements of the American Society for Testing and Materials for that fuel and that
23 the department of commerce or the department of safety and professional services
24 designates by rule as a gasoline replacement renewable fuel.

1 ***-1465/P4.615* *-1059/P3.367* SECTION 2048.** 71.28 (5j) (c) 3. of the statutes
2 is amended to read:

3 71.28 (5j) (c) 3. The department of commerce or the department of safety and
4 professional services shall establish standards to adequately prevent, in the
5 distribution of conventional fuel to an end user, the inadvertent distribution of fuel
6 containing a higher percentage of renewable fuel than the maximum percentage
7 established by the federal environmental protection agency for use in
8 conventionally-fueled engines.

9 ***-1187/P5.392* SECTION 2049.** 71.28 (5r) (a) 6. a. of the statutes is amended
10 to read:

11 71.28 (5r) (a) 6. a. A University of Wisconsin System institution, the University
12 of Wisconsin-Madison, a technical college system institution, or a regionally
13 accredited 4-year nonprofit college or university having its regional headquarters
14 and principal place of business in this state.

15 ***-1260/P4.5* SECTION 2050.** 71.34 (1g) (um) of the statutes is amended to read:

16 71.34 (1g) (um) "Internal Revenue Code" for tax-option corporations, for
17 taxable years that begin after December 31, 2008, means the federal Internal
18 Revenue Code as amended to December 31, 2008, excluding sections 103, 104, and
19 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
20 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
21 sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.
22 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections
23 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316,
24 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
25 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323,

1 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L.
2 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section
3 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209,
4 503, and 513 of P.L. 109-222, ~~section 844 of P.L. 109-280~~, P.L. 109-432, P.L. 110-28,
5 P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185,
6 P.L. 110-234, sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246, except section
7 15316 of P.L. 110-246, P.L. 110-289, P.L. 110-317, P.L. 110-343, except section 301
8 of division B and section 313 of division C of P.L. 110-343, and P.L. 110-351, and as
9 amended by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5,
10 section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, and
11 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,
12 P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),
13 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
14 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
15 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
16 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
17 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
18 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
19 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
20 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
21 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
22 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
23 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
24 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
25 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.

SECTION 2050

1 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
2 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
3 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
4 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
5 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
6 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
7 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
8 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
9 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, ~~excluding section 844~~
10 ~~of P.L. 109-280~~, P.L. 110-245, excluding sections 110, 113, and 301 of P.L. 110-245,
11 ~~and section 15316 of P.L. 110-246, section 301 of division B and section 313 of division~~
12 ~~C of P.L. 110-343, P.L. 110-458, sections 1401, 1402, 1521, 1522, and 1531 of division~~
13 ~~B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L.~~
14 ~~111-240~~, except that section 1366 (f) (relating to pass-through of items to
15 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
16 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
17 at the same time as for federal purposes. Amendments to the federal Internal
18 Revenue Code enacted after December 31, 2008, do not apply to this paragraph with
19 respect to taxable years beginning after December 31, 2008, except that changes to
20 the Internal Revenue Code made by sections 1401, 1402, 1521, 1522, and 1531 of
21 division B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113
22 of P.L. 111-240, and changes that indirectly affect the provisions applicable to this
23 subchapter made by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L.
24 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240,
25 apply for Wisconsin purposes at the same time as for federal purposes.

1 ***-1260/P4.6* SECTION 2051.** 71.42 (2) (tm) of the statutes is amended to read:

2 71.42 (2) (tm) For taxable years that begin after December 31, 2008, "Internal
3 Revenue Code" means the federal Internal Revenue Code as amended to
4 December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections
5 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
6 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
7 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
8 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
9 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
10 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
11 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
12 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
13 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
14 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L.
15 109-222, ~~section 844 of P.L. 109-280~~, P.L. 109-432, P.L. 110-28, P.L. 110-140, P.L.
16 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L. 110-234,
17 sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246, except section 15316 of P.L.
18 110-246, P.L. 110-289, P.L. 110-317, P.L. 110-343, except section 301 of division B
19 and section 313 of division C of P.L. 110-343, and P.L. 110-351, and as amended by
20 sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of
21 P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, and as indirectly
22 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
23 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
24 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
25 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.

.....
SECTION 2051

1 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
2 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
3 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
4 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
5 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
6 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
7 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
8 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
9 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
10 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
11 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
12 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
13 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
14 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
15 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
16 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
17 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.
18 109-222, P.L. 109-227, P.L. 109-280, ~~excluding section 844 of P.L. 109-280~~, P.L.
19 110-245, excluding sections 110, 113, and 301 of P.L. 110-245, and section 15316 of
20 P.L. 110-246, section 301 of division B and section 313 of division C of P.L. 110-343,
21 P.L. 110-458, sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5,
22 section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, except
23 that "Internal Revenue Code" does not include section 847 of the federal Internal
24 Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the
25 same time as for federal purposes. Amendments to the federal Internal Revenue

Code enacted after December 31, 2008, do not apply to this paragraph with respect to taxable years beginning after December 31, 2008, except that changes to the Internal Revenue Code made sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, and changes that indirectly affect the provisions applicable to this subchapter made by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, apply for Wisconsin purposes at the same time as for federal purposes.

***-0687/P1.3* SECTION 2052.** 71.45 (1t) (L) of the statutes is created to read:

71.45 (1t) (L) Those issued under s. 231.03 (6), if the bonds or notes are issued to a person who is eligible to receive bonds or notes from another issuer for the same purpose for which the person is issued bonds or notes under s. 231.03 (6) and the interest income received from the other bonds or notes is exempt from taxation under this subchapter.

***-1465/P4.616* *-1059/P3.368* SECTION 2053.** 71.47 (1dd) (b) of the statutes is amended to read:

71.47 (1dd) (b) Except as provided in s. 73.03 (35), for any taxable year for which that person is certified under s. 560.765 (3), 2009 stats., and begins business operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified or entitled a person may credit against taxes otherwise due under this subchapter employment-related day care expenses, up to \$1,200 for each qualifying individual.

***-1465/P4.617* *-1059/P3.369* SECTION 2054.** 71.47 (1de) (a) (intro.) of the statutes is amended to read:

71.47 (1de) (a) (intro.) Except as provided in s. 73.03 (35), for any taxable year for which a person is certified under s. 560.765 (3), 2009 stats., and begins business operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified or entitled the person may claim as a credit against taxes otherwise due under this subchapter an amount equal to 7.5% of the amount that the person expends to remove or contain environmental pollution, as defined in s. 299.01 (4), in the zone or to restore soil or groundwater that is affected by environmental pollution, as defined in s. 299.01 (4), in the zone if the person fulfills all of the following requirements:

***-1465/P4.618* *-1059/P3.370* SECTION 2055.** 71.47 (1de) (a) 1. of the statutes is amended to read:

71.47 (1de) (a) 1. Begins the work, other than planning and investigating, for which the credit is claimed after the area that includes the site where the work is done is designated a development zone under s. 560.71, 2009 stats., or an enterprise development zone under s. 560.797, 2009 stats., and after the claimant is certified under s. 560.765 (3), 2009 stats., or certified under s. 560.797 (4) (a), 2009 stats.

***-1465/P4.619* *-1059/P3.371* SECTION 2056.** 71.47 (1di) (a) (intro.) of the statutes is amended to read:

71.47 (1di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35), for any taxable year for which the person is entitled under s. 560.795 (3), 2009 stats., to claim tax benefits, any person may claim as a credit against taxes otherwise due under this chapter 2.5% of the purchase price of depreciable, tangible personal property, or 1.75% of the purchase price of depreciable, tangible personal property that is expensed under section 179 of the internal revenue code for purposes of the taxes under this chapter, except that:

1 ***-1465/P4.620* *-1059/P3.372* SECTION 2057.** 71.47 (1di) (a) 1. of the
2 statutes is amended to read:

3 71.47 (1di) (a) 1. The investment must be in property that is purchased after
4 the person is entitled under s. 560.795 (3), 2009 stats., to claim tax benefits and that
5 is used for at least 50% of its use in the conduct of the person's business operations
6 at a location in a development zone under subch. VI of ch. 560, 2009 stats., or, if the
7 property is mobile, the base of operations of the property for at least 50% of its use
8 must be a location in a development zone.

9 ***-1465/P4.621* *-1059/P3.373* SECTION 2058.** 71.47 (1di) (b) 2. of the
10 statutes is amended to read:

11 71.47 (1di) (b) 2. If the claimant is located on an Indian reservation, as defined
12 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),
13 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
14 enterprise, as defined in s. 71.07 (2di) (b) 2., and if the allowable amount of the credit
15 under this subsection exceeds the taxes otherwise due under this chapter on or
16 measured by the claimant's income, the amount of the credit not used as an offset
17 against those taxes shall be certified to the department of administration for
18 payment to the claimant by check, share draft or other draft.

19 ***-1465/P4.622* *-1059/P3.374* SECTION 2059.** 71.47 (1di) (b) 3. of the
20 statutes is amended to read:

21 71.47 (1di) (b) 3. Partnerships, limited liability companies and tax-option
22 corporations may not claim the credit under this subsection, but the eligibility for,
23 and amount of, that credit shall be determined on the basis of their economic activity,
24 not that of their shareholders, partners or members. The corporation, partnership
25 or limited liability company shall compute the amount of the credit that may be

1 claimed by each of its shareholders, partners or members and shall provide that
2 information to each of its shareholders, partners or members. Partners, members
3 of limited liability companies and shareholders of tax-option corporations may claim
4 the credit based on the partnership's, company's or corporation's activities in
5 proportion to their ownership interest and may offset it against the tax attributable
6 to their income from the partnership's, company's or corporation's business
7 operations in the development zone; except that a claimant in a development zone
8 under s. 560.795 (1) (e), 2009 stats., may offset the credit, including any credits
9 carried over, against the amount of the tax otherwise due under this chapter
10 attributable to all of the claimant's income; and against the tax attributable to their
11 income from the partnership's, company's or corporation's directly related business
12 operations.

13 ***-1465/P4.623* *-1059/P3.375* SECTION 2060.** 71.47 (1di) (d) 1. of the
14 statutes is amended to read:

15 71.47 (1di) (d) 1. A copy of a verification from the department of commerce that
16 the claimant may claim tax benefits under s. 560.795 (3), 2009 stats.

17 ***-1465/P4.624* *-1059/P3.376* SECTION 2061.** 71.47 (1di) (f) of the statutes
18 is amended to read:

19 71.47 (1di) (f) If a person who is entitled under s. 560.795 (3), 2009 stats., to
20 claim tax benefits becomes ineligible for such tax benefits, that person may claim no
21 credits under this subsection for the taxable year that includes the day on which the
22 person becomes ineligible for tax benefits or succeeding taxable years and that
23 person may carry over no unused credits from previous years to offset tax under this
24 chapter for the taxable year that includes the day on which the person becomes
25 ineligible for tax benefits or succeeding taxable years.

1 ***-1465/P4.625* *-1059/P3.377* SECTION 2062.** 71.47 (1di) (g) of the statutes
2 is amended to read:

3 71.47 (1di) (g) If a person who is entitled under s. 560.795 (3), 2009 stats., to
4 claim tax benefits ceases business operations in the development zone during any of
5 the taxable years that that zone exists, that person may not carry over to any taxable
6 year following the year during which operations cease any unused credits from the
7 taxable year during which operations cease or from previous taxable years.

8 ***-1465/P4.626* *-1059/P3.378* SECTION 2063.** 71.47 (1dj) (am) (intro.) of the
9 statutes is amended to read:

10 71.47 (1dj) (am) (intro.) Except as provided under par. (f) or s. 73.03 (35), for
11 any taxable year for which the person is certified under s. 560.765 (3), 2009 stats.,
12 for tax benefits, any person may claim as a credit against taxes otherwise due under
13 this chapter an amount calculated as follows:

14 ***-1465/P4.627* *-1059/P3.379* SECTION 2064.** 71.47 (1dj) (am) 4. a. of the
15 statutes is amended to read:

16 71.47 (1dj) (am) 4. a. If certified under s. 560.765 (3), 2009 stats., for tax
17 benefits before January 1, 1992, modify "qualified wages" as defined in section 51 (b)
18 of the internal revenue code to exclude wages paid before the claimant is certified for
19 tax benefits and to exclude wages that are paid to employees for work at any location
20 that is not in a development zone under subch. VI of ch. 560, 2009 stats. For purposes
21 of this subd. 4. a., mobile employees work at their base of operations and leased or
22 rented employees work at the location where they perform services.

23 ***-1465/P4.628* *-1059/P3.380* SECTION 2065.** 71.47 (1dj) (am) 4. b. of the
24 statutes is amended to read:

71.47 (1dj) (am) 4. b. If certified under s. 560.765 (3), 2009 stats., for tax benefits after December 31, 1991, modify "qualified wages" as defined in section 51 (b) of the internal revenue code to exclude wages paid before the claimant is certified for tax benefits and to exclude wages that are paid to employees for work at any location that is not in a development zone under subch. VI of ch. 560, 2009 stats. For purposes of this subd. 4. b., mobile employees and leased or rented employees work at their base of operations.

***-1465/P4.629* *-1059/P3.381* SECTION 2066.** 71.47 (1dj) (am) 4c. of the statutes is amended to read:

71.47 (1dj) (am) 4c. Modify the rule for ineligible individuals under section 51 (i) (1) of the internal revenue code to allow credit for the wages of related individuals paid by an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal enterprise, as defined in s. 71.07 (2di) (b) 2., if the Indian business or tribal enterprise is located in a development zone designated under s. 560.71 (3) (c) 2., 2009 stats.

***-1465/P4.630* *-1059/P3.382* SECTION 2067.** 71.47 (1dj) (am) 4t. of the statutes is amended to read:

71.47 (1dj) (am) 4t. If certified under s. 560.765 (3), 2009 stats., for tax benefits before January 1, 1992, modify section 51 (i) (3) of the internal revenue code so that for leased or rented employees, except employees of a leasing agency certified for tax benefits who perform services directly for the agency in a development zone, the minimum employment periods apply to the time that they perform services in a development zone for a single lessee or renter, not to their employment by the leasing agency.

***-1465/P4.631* *-1059/P3.383* SECTION 2068.** 71.47 (1dj) (e) 1. of the statutes is amended to read:

1 71.47 (1dj) (e) 1. A copy of the claimant's certification for tax benefits under s.
2 560.765 (3), 2009 stats.

3 ***-1465/P4.632* *-1059/P3.384* SECTION 2069.** 71.47 (1dj) (e) 3. a. of the
4 statutes is amended to read:

5 71.47 (1dj) (e) 3. a. If certified under s. 560.765 (3), 2009 stats., for tax benefits
6 before January 1, 1992, a statement from the department of commerce verifying the
7 amount of qualifying wages and verifying that the employees were hired for work
8 only in a development zone or are mobile employees whose base of operations is in
9 a development zone.

10 ***-1465/P4.633* *-1059/P3.385* SECTION 2070.** 71.47 (1dj) (e) 3. b. of the
11 statutes is amended to read:

12 71.47 (1dj) (e) 3. b. If certified under s. 560.765 (3), 2009 stats., for tax benefits
13 after December 31, 1991, a statement from the department of commerce verifying the
14 amount of qualifying wages and verifying that the employees were hired for work
15 only in a development zone or are mobile employees or leased or rented employees
16 whose base of operations is in a development zone.

17 ***-1465/P4.634* *-1059/P3.386* SECTION 2071.** 71.47 (1dL) (a) of the statutes
18 is amended to read:

19 71.47 (1dL) (a) Except as provided in pars. (ag), (ar), (bm) and (f) and s. 73.03
20 (35), for any taxable year for which the person is certified under s. 560.765 (3), 2009
21 stats., for tax benefits, any person may claim as a credit against taxes otherwise due
22 under this subchapter an amount equal to 2.5% of the amount expended by that
23 person to acquire, construct, rehabilitate or repair real property in a development
24 zone under subch. VI of ch. 560, 2009 stats.

1 ***-1465/P4.635* *-1059/P3.387* SECTION 2072.** 71.47 (1dL) (ag) of the
2 statutes is amended to read:

3 71.47 (1dL) (ag) If the credit under par. (a) is claimed for an amount expended
4 to construct, rehabilitate, remodel or repair property, the claimant must have begun
5 the physical work of construction, rehabilitation, remodeling or repair, or any
6 demolition or destruction in preparation for the physical work, after the place where
7 the property is located was designated a development zone under s. 560.71, 2009
8 stats., and the completed project must be placed in service after the claimant is
9 certified for tax benefits under s. 560.765 (3), 2009 stats. In this paragraph, "physical
10 work" does not include preliminary activities such as planning, designing, securing
11 financing, researching, developing specifications or stabilizing the property to
12 prevent deterioration.

13 ***-1465/P4.636* *-1059/P3.388* SECTION 2073.** 71.47 (1dL) (ar) of the statutes
14 is amended to read:

15 71.47 (1dL) (ar) If the credit under par. (a) is claimed for an amount expended
16 to acquire property, the property must have been acquired by the claimant after the
17 place where the property is located was designated a development zone under s.
18 560.71, 2009 stats., and the completed project must be placed in service after the
19 claimant is certified for tax benefits under s. 560.765 (3), 2009 stats., and the
20 property must not have been previously owned by the claimant or a related person
21 during the 2 years prior to the designation of the development zone under s. 560.71,
22 2009 stats. No credit is allowed for an amount expended to acquire property until
23 the property, either in its original state as acquired by the claimant or as
24 subsequently constructed, rehabilitated, remodeled or repaired, is placed in service.

1 ***-1465/P4.637* *-1059/P3.389* SECTION 2074.** 71.47 (1dL) (bm) of the
2 statutes is amended to read:

3 71.47 (1dL) (bm) In calculating the credit under par. (a) a claimant shall reduce
4 the amount expended to acquire property by a percentage equal to the percentage of
5 the area of the real property not used for the purposes for which the claimant is
6 certified to claim tax benefits under s. 560.765 (3), 2009 stats., and shall reduce the
7 amount expended for other purposes by the amount expended on the part of the
8 property not used for the purposes for which the claimant is certified to claim tax
9 benefits under s. 560.765 (3), 2009 stats.

10 ***-1465/P4.638* *-1059/P3.390* SECTION 2075.** 71.47 (1dL) (c) of the statutes
11 is amended to read:

12 71.47 (1dL) (c) If the claimant is located on an Indian reservation, as defined
13 in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1),
14 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal
15 enterprise, as defined in s. 71.07 (2di) (b) 2., and if the allowable amount of the credit
16 under par. (a) exceeds the taxes otherwise due under this chapter on or measured by
17 the claimant's income, the amount of the credit not used as an offset against those
18 taxes shall be certified to the department of administration for payment to the
19 claimant by check, share draft or other draft.

20 ***-1465/P4.639* *-1059/P3.391* SECTION 2076.** 71.47 (1dm) (a) 1. of the
21 statutes is amended to read:

22 71.47 (1dm) (a) 1. "Certified" means entitled under s. 238.395 (3) (a) 4. or s.
23 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
24 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
25 or s. 560.7995 (4), 2009 stats.

1 ***-1465/P4.640* *-1059/P3.392* SECTION 2077.** 71.47 (1dm) (a) 3. of the
2 statutes is amended to read:

3 71.47 (1dm) (a) 3. "Development zone" means a development opportunity zone
4 under s. 238.395 (1) (e) and (f) or 238.398 or s. 560.795 (1) (e) and (f), 2009 stats., or
5 s. 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
6 560.7995, 2009 stats.

7 ***-1465/P4.641* *-1059/P3.393* SECTION 2078.** 71.47 (1dm) (a) 4. of the
8 statutes is amended to read:

9 71.47 (1dm) (a) 4. "Previously owned property" means real property that the
10 claimant or a related person owned during the 2 years prior to the department of
11 commerce or the Wisconsin Economic Development Corporation designating the
12 place where the property is located as a development zone and for which the claimant
13 may not deduct a loss from the sale of the property to, or an exchange of the property
14 with, the related person under section 267 of the Internal Revenue Code, except that
15 section 267 (b) of the Internal Revenue Code is modified so that if the claimant owns
16 any part of the property, rather than 50% ownership, the claimant is subject to
17 section 267 (a) (1) of the Internal Revenue Code for purposes of this subsection.

18 ***-1465/P4.642* *-1059/P3.394* SECTION 2079.** 71.47 (1dm) (f) 1. of the
19 statutes is amended to read:

20 71.47 (1dm) (f) 1. A copy of ~~a the verification from the department of commerce~~
21 that the claimant may claim tax benefits under s. 238.395 (3) (a) 4. or s. 560.795 (3)
22 (a) 4., 2009 stats., or is certified under s. 238.395 (5), 238.398 (3), or 238.3995 (4) or
23 s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

24 ***-1465/P4.643* *-1059/P3.395* SECTION 2080.** 71.47 (1dm) (f) 2. of the
25 statutes is amended to read:

1 71.47 (1dm) (f) 2. A statement from the department of commerce or the
2 Wisconsin Economic Development Corporation verifying the purchase price of the
3 investment and verifying that the investment fulfills the requirements under par.
4 (b).

5 ***-1465/P4.644* *-1059/P3.396* SECTION 2081.** 71.47 (1dm) (i) of the statutes
6 is amended to read:

7 71.47 (1dm) (i) Partnerships, limited liability companies, and tax-option
8 corporations may not claim the credit under this subsection, but the eligibility for,
9 and the amount of, that credit shall be determined on the basis of their economic
10 activity, not that of their shareholders, partners, or members. The corporation,
11 partnership, or limited liability company shall compute the amount of credit that
12 may be claimed by each of its shareholders, partners, or members and provide that
13 information to its shareholders, partners, or members. Partners, members of limited
14 liability companies, and shareholders of tax-option corporations may claim the
15 credit based on the partnership's, company's, or corporation's activities in proportion
16 to their ownership interest and may offset it against the tax attributable to their
17 income from the partnership's, company's, or corporation's business operations in the
18 development zone; except that partners, members, and shareholders in a
19 development zone under s. 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., may offset
20 the credit against the amount of the tax attributable to their income.

21 ***-1465/P4.645* *-1059/P3.397* SECTION 2082.** 71.47 (1dm) (j) of the statutes
22 is amended to read:

23 71.47 (1dm) (j) If a person who is entitled under s. 238.395 (3) (a) 4. or s. 560.795
24 (3) (a) 4., 2009 stats., to claim tax benefits becomes ineligible for such tax benefits,
25 or if a person's certification under s. 238.395 (5), 238.398 (3), or 238.3995 (4) or s.

SECTION 2082

1 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., is
2 revoked, that person may claim no credits under this subsection for the taxable year
3 that includes the day on which the person becomes ineligible for tax benefits, the
4 taxable year that includes the day on which the certification is revoked, or succeeding
5 taxable years, and that person may carry over no unused credits from previous years
6 to offset tax under this chapter for the taxable year that includes the day on which
7 the person becomes ineligible for tax benefits, the taxable year that includes the day
8 on which the certification is revoked, or succeeding taxable years.

9 ***-1465/P4.646* *-1059/P3.398* SECTION 2083.** 71.47 (1dm) (k) of the statutes
10 is amended to read:

11 71.47 (1dm) (k) If a person who is entitled under s. 238.395 (3) (a) 4. or s.
12 560.795 (3) (a) 4., 2009 stats., to claim tax benefits or certified under s. 238.395 (5),
13 238.398 (3), or 238.3995 (4) or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
14 or s. 560.7995 (4), 2009 stats., ceases business operations in the development zone
15 during any of the taxable years that that zone exists, that person may not carry over
16 to any taxable year following the year during which operations cease any unused
17 credits from the taxable year during which operations cease or from previous taxable
18 years.

19 ***-1465/P4.647* *-1059/P3.399* SECTION 2084.** 71.47 (1ds) (a) 1. of the
20 statutes is amended to read:

21 71.47 (1ds) (a) 1. "Development zone" means a zone designated under s. 560.71,
22 2009 stats.

23 ***-1465/P4.648* *-1059/P3.400* SECTION 2085.** 71.47 (1ds) (b) of the statutes
24 is amended to read:

71.47 (1ds) (b) Except as provided in pars. (dm) and (e) and s. 73.03 (35), for any taxable year for which the person is certified under s. 560.765 (3), 2009 stats., for tax benefits, any person may claim as a credit against taxes otherwise due under this chapter the taxes paid under subchs. III and V of ch. 77 on their purchases, leases and rentals of eligible property. Partnerships, limited liability companies and tax-option corporations may not claim the credit under this subsection but the eligibility for, and the amount of, that credit shall be determined on the basis of their economic activity, not that of their partners, members or shareholders. The partnership, limited liability company or corporation shall compute the amount of the credit that may be claimed by each of its partners, members or shareholders and shall provide that information to each of its partners, members or shareholders. Partners, members of limited liability companies and shareholders of tax-option corporations may claim the credit based on the partnership's, company's or corporation's activities in proportion to their ownership interest.

***-1465/P4.649* *-1059/P3.401* SECTION 2086.** 71.47 (1ds) (d) 1. of the statutes is amended to read:

71.47 (1ds) (d) 1. A copy of the claimant's certification for tax benefits under s. 560.765 (3), 2009 stats.

***-1465/P4.650* *-1059/P3.402* SECTION 2087.** 71.47 (1dx) (a) 2. of the statutes is amended to read:

71.47 (1dx) (a) 2. "Development zone" means a development zone under s. 238.30 or s. 560.70, 2009 stats., a development opportunity zone under s. 238.395 or s. 560.795, 2009 stats., or an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats., an agricultural development zone under s. 238.398 or s.

1 560.798, 2009 stats., or an airport development zone under s. 238.3995 or s.
2 560.7995, 2009 stats.

3 ***-1195/2.128* SECTION 2088.** 71.47 (1dx) (a) 5. of the statutes is amended to
4 read:

5 71.47 (1dx) (a) 5. "Member of a targeted group" means a person who resides
6 in an area designated by the federal government as an economic revitalization area,
7 a person who is employed in an unsubsidized job but meets the eligibility
8 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
9 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,
10 real pay project position under s. 49.147 (3m), a person who is eligible for child care
11 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an
12 economically disadvantaged youth, an economically disadvantaged veteran, a
13 supplemental security income recipient, a general assistance recipient, an
14 economically disadvantaged ex-convict, a qualified summer youth employee, as
15 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or
16 a ~~food stamp~~ recipient of supplemental nutrition assistance program benefits under
17 7 USC 2011 to 2036, if the person has been certified in the manner under sub. (1dj)
18 (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

19 ***-1465/P4.651* *-1059/P3.403* SECTION 2089.** 71.47 (1dx) (b) (intro.) of the
20 statutes is amended to read:

21 71.47 (1dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
22 in s. 73.03 (35), and subject to s. 238.385 or s. 560.785, 2009 stats., for any taxable
23 year for which the person is entitled under s. 238.395 (3) or s. 560.795 (3), 2009 stats.,
24 to claim tax benefits or certified under s. 238.365 (3), 238.397 (4), 238.398 (3), or
25 238.3995 (4) or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3),

1 2009 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against
2 the taxes otherwise due under this chapter the following amounts:

3 ***-1465/P4.652* *-1059/P3.404* SECTION 2090.** 71.47 (1dx) (b) 2. of the
4 statutes is amended to read:

5 71.47 (1dx) (b) 2. The amount determined by multiplying the amount
6 determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number
7 of full-time jobs created in a development zone and filled by a member of a targeted
8 group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the
9 subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

10 ***-1465/P4.653* *-1059/P3.405* SECTION 2091.** 71.47 (1dx) (b) 3. of the
11 statutes is amended to read:

12 71.47 (1dx) (b) 3. The amount determined by multiplying the amount
13 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
14 of full-time jobs created in a development zone and not filled by a member of a
15 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or
16 the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

17 ***-1465/P4.654* *-1059/P3.406* SECTION 2092.** 71.47 (1dx) (b) 4. of the
18 statutes is amended to read:

19 71.47 (1dx) (b) 4. The amount determined by multiplying the amount
20 determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the
21 number of full-time jobs retained, as provided in the rules under s. 238.385 or s.
22 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub.
23 (1dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats.,
24 and for which significant capital investment was made and by then subtracting the

1 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
2 under s. 49.147 (3m) (c) for those jobs.

3 ***-1465/P4.655* *-1059/P3.407* SECTION 2093.** 71.47 (1dx) (b) 5. of the
4 statutes is amended to read:

5 71.47 (1dx) (b) 5. The amount determined by multiplying the amount
6 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number
7 of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785,
8 2009 stats., excluding jobs for which a credit has been claimed under sub. (1dj), in
9 a development zone and not filled by a member of a targeted group and by then
10 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
11 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

12 ***-1465/P4.656* *-1059/P3.408* SECTION 2094.** 71.47 (1dx) (be) of the statutes
13 is amended to read:

14 71.47 (1dx) (be) *Offset.* A claimant in a development zone under s. 238.395 (1)
15 (e) or s. 560.795 (1) (e), 2009 stats., may offset any credits claimed under this
16 subsection, including any credits carried over, against the amount of the tax
17 otherwise due under this subchapter attributable to all of the claimant's income and
18 against the tax attributable to income from directly related business operations of
19 the claimant.

20 ***-1465/P4.657* *-1059/P3.409* SECTION 2095.** 71.47 (1dx) (bg) of the statutes
21 is amended to read:

22 71.47 (1dx) (bg) *Other entities.* For claimants in a development zone under s.
23 238.395 (1) (e) or s. 560.795 (1) (e), 2009 stats., partnerships, limited liability
24 companies, and tax-option corporations may not claim the credit under this
25 subsection, but the eligibility for, and amount of, that credit shall be determined on

1 the basis of their economic activity, not that of their shareholders, partners, or
2 members. The corporation, partnership, or company shall compute the amount of
3 the credit that may be claimed by each of its shareholders, partners, or members and
4 shall provide that information to each of its shareholders, partners, or members.
5 Partners, members of limited liability companies, and shareholders of tax-option
6 corporations may claim the credit based on the partnership's, company's, or
7 corporation's activities in proportion to their ownership interest and may offset it
8 against the tax attributable to their income.

9 ***-1465/P4.658* *-1059/P3.410* SECTION 2096.** 71.47 (1dx) (c) of the statutes
10 is amended to read:

11 71.47 (1dx) (c) *Credit precluded.* If the certification of a person for tax benefits
12 under s. 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009
13 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009
14 stats., is revoked, or if the person becomes ineligible for tax benefits under s. 238.395
15 (3) or s. 560.795 (3), 2009 stats., that person may not claim credits under this
16 subsection for the taxable year that includes the day on which the certification is
17 revoked; the taxable year that includes the day on which the person becomes
18 ineligible for tax benefits; or succeeding taxable years and that person may not carry
19 over unused credits from previous years to offset tax under this chapter for the
20 taxable year that includes the day on which certification is revoked; the taxable year
21 that includes the day on which the person becomes ineligible for tax benefits; or
22 succeeding taxable years.

23 ***-1465/P4.659* *-1059/P3.411* SECTION 2097.** 71.47 (1dx) (d) of the statutes
24 is amended to read:

SECTION 2097

1 71.47 (1dx) (d) *Carry-over precluded.* If a person who is entitled under s.
2 238.395 (3) or s. 560.795 (3), 2009 stats., to claim tax benefits or certified under s.
3 238.365 (3), 238.397 (4), 238.398 (3), or 238.3995 (4) or s. 560.765 (3), 2009 stats., s.
4 560.797 (4), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for
5 tax benefits ceases business operations in the development zone during any of the
6 taxable years that that zone exists, that person may not carry over to any taxable
7 year following the year during which operations cease any unused credits from the
8 taxable year during which operations cease or from previous taxable years.

9 ***-1465/P4.660* *-1059/P3.412* SECTION 2098.** 71.47 (1dy) (a) of the statutes
10 is amended to read:

11 71.47 (1dy) (a) *Definition.* In this subsection, "claimant" means a person who
12 files a claim under this subsection and is certified under s. 238.301 (2) or s. 560.701
13 (2), 2009 stats., and authorized to claim tax benefits under s. 238.303 or s. 560.703,
14 2009 stats.

15 ***-1465/P4.661* *-1059/P3.413* SECTION 2099.** 71.47 (1dy) (b) of the statutes
16 is amended to read:

17 71.47 (1dy) (b) *Filing claims.* Subject to the limitations under this subsection
18 and ss. 238.301 to 238.306 or s. 560.701 to 560.706, 2009 stats., for taxable years
19 beginning after December 31, 2008, a claimant may claim as a credit against the tax
20 imposed under s. 71.43, up to the amount of the tax, the amount authorized for the
21 claimant under s. 238.303 or s. 560.703, 2009 stats.

22 ***-1465/P4.662* *-1059/P3.414* SECTION 2100.** 71.47 (1dy) (c) 1. of the
23 statutes is amended to read:

24 71.47 (1dy) (c) 1. No credit may be allowed under this subsection unless the
25 claimant includes with the claimant's return a copy of the claimant's certification

under s. 238.301 (2) or s. 560.701 (2), 2009 stats., and a copy of the claimant's notice of eligibility to receive tax benefits under s. 238.303 (3) or s. 560.703 (3), 2009 stats.

***-1465/P4.663* *-1059/P3.415* SECTION 2101.** 71.47 (1dy) (c) 2. of the statutes is amended to read:

71.47 (1dy) (c) 2. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their authorization to claim tax benefits under s. 238.303 or s. 560.703, 2009 stats. A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

***-1465/P4.664* *-1059/P3.416* SECTION 2102.** 71.47 (1dy) (d) 2. of the statutes is amended to read:

71.47 (1dy) (d) 2. If a claimant's certification is revoked under s. 238.305 or s. 560.705, 2009 stats., or if a claimant becomes ineligible for tax benefits under s. 238.302 or s. 560.702, 2009 stats., the claimant may not claim credits under this subsection for the taxable year that includes the day on which the certification is revoked; the taxable year that includes the day on which the claimant becomes ineligible for tax benefits; or succeeding taxable years and the claimant may not carry over unused credits from previous years to offset the tax imposed under s. 71.43 for the taxable year that includes the day on which certification is revoked; the taxable year that includes the day on which the claimant becomes ineligible for tax benefits; or succeeding taxable years.

1 ***-1465/P4.665* *-1059/P3.417* SECTION 2103.** 71.47 (3g) (a) (intro.) of the
2 statutes is amended to read:

3 71.47 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.
4 73.03 (35m), and 238.23 and s. 560.96, 2009 stats., a business that is certified under
5 s. 238.23 (3) or s. 560.96 (3), 2009 stats., may claim as a credit against the taxes
6 imposed under s. 71.43 an amount equal to the sum of the following, as established
7 under s. 238.23 (3) (c) or s. 560.96 (3) (c), 2009 stats.:

8 ***-1465/P4.666* *-1059/P3.418* SECTION 2104.** 71.47 (3g) (b) of the statutes
9 is amended to read:

10 71.47 (3g) (b) The department of revenue shall notify the department of
11 commerce or the Wisconsin Economic Development Corporation of all claims under
12 this subsection.

13 ***-1465/P4.667* *-1059/P3.419* SECTION 2105.** 71.47 (3g) (e) 2. of the statutes
14 is amended to read:

15 71.47 (3g) (e) 2. The investments that relate to the amount described under par.
16 (a) 2. for which a claimant makes a claim under this subsection must be retained for
17 use in the technology zone for the period during which the claimant's business is
18 certified under s. 238.23 (3) or s. 560.96 (3), 2009 stats.

19 ***-1465/P4.668* *-1059/P3.420* SECTION 2106.** 71.47 (3g) (f) 1. of the statutes
20 is amended to read:

21 71.47 (3g) (f) 1. A copy of ~~a~~ the verification ~~from the department of commerce~~
22 that the claimant's business is certified under s. 238.23 (3) or s. 560.96 (3), 2009
23 stats., and that the business ~~and the department of commerce have~~ has entered into
24 an agreement under s. 238.23 (3) (d) or s. 560.96 (3) (d), 2009 stats.

1 ***-1465/P4.669* *-1059/P3.421* SECTION 2107.** 71.47 (3g) (f) 2. of the statutes
2 is amended to read:

3 71.47 (3g) (f) 2. A statement from the department of commerce or the Wisconsin
4 Economic Development Corporation verifying the purchase price of the investment
5 described under par. (a) 2. and verifying that the investment fulfills the requirement
6 under par. (e) 2.

7 ***-1465/P4.670* *-1059/P3.422* SECTION 2108.** 71.47 (3p) (b) of the statutes
8 is amended to read:

9 71.47 (3p) (b) *Filing claims.* Subject to the limitations provided in this
10 subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5.,
11 for taxable years beginning after December 31, 2006, and before January 1, 2015, a
12 claimant may claim as a credit against the taxes imposed under s. 71.43, up to the
13 amount of the tax, an amount equal to 10 percent of the amount the claimant paid
14 in the taxable year for dairy manufacturing modernization or expansion related to
15 the claimant's dairy manufacturing operation.

16 ***-1465/P4.671* *-1059/P3.423* SECTION 2109.** 71.47 (3p) (c) 2m. a. of the
17 statutes is amended to read:

18 71.47 (3p) (c) 2m. a. The maximum amount of the credits that may be claimed
19 under this subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2007-08 is
20 \$600,000, as allocated under s. 560.207, 2009 stats.

21 ***-1465/P4.672* *-1059/P3.424* SECTION 2110.** 71.47 (3p) (c) 2m. b. of the
22 statutes is amended to read:

23 71.47 (3p) (c) 2m. b. The maximum amount of the credits that may be claimed
24 by all claimants, other than members of dairy cooperatives, under this subsection

SECTION 2110

1 and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2008-09, and in each fiscal year
2 thereafter, is \$700,000, as allocated under s. 93.535 or s. 560.207, 2009 stats.

3 ***-1465/P4.673* *-1059/P3.425* SECTION 2111.** 71.47 (3p) (c) 2m. bm. of the
4 statutes is amended to read:

5 71.47 (3p) (c) 2m. bm. The maximum amount of the credits that may be claimed
6 by members of dairy cooperatives under this subsection and ss. 71.07 (3p) and 71.28
7 (3p) in fiscal year 2009-10 is \$600,000, as allocated under s. 560.207, 2009 stats., and
8 the maximum amount of the credits that may be claimed by members of dairy
9 cooperatives under this subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year
10 2010-11, and in each fiscal year thereafter, is \$700,000, as allocated under s. 93.535
11 or s. 560.207, 2009 stats.

12 ***-0170/P1.3* SECTION 2112.** 71.47 (3p) (c) 3. of the statutes is amended to read:

13 71.47 (3p) (c) 3. Partnerships, limited liability companies, tax-option
14 corporations, and dairy cooperatives may not claim the credit under this subsection,
15 but the eligibility for, and the amount of, the credit are based on their payment of
16 expenses under par. (b), except that the aggregate amount of credits that ~~the entity~~
17 a dairy cooperative may compute shall not exceed \$200,000 for each of the ~~entity's~~
18 cooperative's dairy manufacturing facilities. A partnership, limited liability
19 company, tax-option corporation, or dairy cooperative shall compute the amount of
20 credit that each of its partners, members, or shareholders may claim and shall
21 provide that information to each of them. Partners, members of limited liability
22 companies, and shareholders of tax-option corporations may claim the credit in
23 proportion to their ownership interest. Members of a dairy cooperative may claim
24 the credit in proportion to the amount of milk that each member delivers to the dairy
25 cooperative, as determined by the dairy cooperative.

1 ***-1465/P4.674* *-1059/P3.426* SECTION 2113.** 71.47 (3p) (c) 6. of the statutes
2 is amended to read:

3 71.47 (3p) (c) 6. No credit may be allowed under this subsection unless the
4 claimant submits with the claimant's return a copy of the claimant's credit
5 certification and allocation under s. 93.535 or s. 560.207, 2009 stats.

6 ***-1465/P4.675* *-1059/P3.427* SECTION 2114.** 71.47 (3q) (a) 1. of the statutes
7 is amended to read:

8 71.47 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits
9 under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

10 ***-1465/P4.676* *-1059/P3.428* SECTION 2115.** 71.47 (3q) (a) 2. of the statutes
11 is amended to read:

12 71.47 (3q) (a) 2. "Eligible employee" means, for taxable years beginning before
13 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who
14 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for
15 taxable years beginning after December 31, 2010, and eligible employee under s.
16 238.16 (1) (b).

17 ***-1465/P4.677* *-1059/P3.429* SECTION 2116.** 71.47 (3q) (b) (intro.) of the
18 statutes is amended to read:

19 71.47 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
20 subsection and s. 238.16 or s. 560.2055, 2009 stats., for taxable years beginning after
21 December 31, 2009, a claimant may claim as a credit against the taxes imposed under
22 s. 71.43 any of the following:

23 ***-1465/P4.678* *-1059/P3.430* SECTION 2117.** 71.47 (3q) (b) 1. of the statutes
24 is amended to read:

1 71.47 (3q) (b) 1. The amount of wages that the claimant paid to an eligible
2 employee in the taxable year, not to exceed 10 percent of such wages, as determined
3 by the department of commerce under s. 238.16 or s. 560.2055, 2009 stats.

4 ***-1465/P4.679* *-1059/P3.431* SECTION 2118.** 71.47 (3q) (b) 2. of the statutes
5 is amended to read:

6 71.47 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable
7 year, as determined under s. 238.16 or s. 560.2055, 2009 stats., to undertake the
8 training activities described under s. 238.16 (3) (c) or s. 560.2055 (3) (c), 2009 stats.

9 ***-1465/P4.680* *-1059/P3.432* SECTION 2119.** 71.47 (3q) (c) 2. of the statutes
10 is amended to read:

11 71.47 (3q) (c) 2. No credit may be allowed under this subsection unless the
12 claimant includes with the claimant's return a copy of the claimant's certification for
13 tax benefits under s. 238.16 (2) or s. 560.2055 (2), 2009 stats.

14 ***-1465/P4.681* *-1059/P3.433* SECTION 2120.** 71.47 (3q) (c) 3. of the statutes
15 is amended to read:

16 71.47 (3q) (c) 3. The maximum amount of credits that may be awarded under
17 this subsection and ss. 71.07 (3q) and 71.28 (3q) for the period beginning on January
18 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
19 any credits reallocated under s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats.

20 ***-1465/P4.682* *-1059/P3.434* SECTION 2121.** 71.47 (3r) (b) of the statutes
21 is amended to read:

22 71.47 (3r) (b) *Filing claims.* Subject to the limitations provided in this
23 subsection and s. 238.19 or s. 560.208, 2009 stats., for taxable years beginning after
24 December 31, 2008, and before January 1, 2017, a claimant may claim as a credit
25 against the taxes imposed under s. 71.43, up to the amount of the tax, an amount

1 equal to 10 percent of the amount the claimant paid in the taxable year for meat
2 processing modernization or expansion related to the claimant's meat processing
3 operation.

4 ***-1465/P4.683* *-1059/P3.435* SECTION 2122.** 71.47 (3r) (c) 3. a. of the
5 statutes is amended to read:

6 71.47 (3r) (c) 3. a. The maximum amount of the credits that may be allocated
7 under this subsection and ss. 71.07 (3r) and 71.28 (3r) in fiscal year 2009-10 is
8 \$300,000, as allocated under s. 560.208, 2009 stats.

9 ***-1465/P4.684* *-1059/P3.436* SECTION 2123.** 71.47 (3r) (c) 3. b. of the
10 statutes is amended to read:

11 71.47 (3r) (c) 3. b. The maximum amount of the credits that may be allocated
12 under this subsection and ss. 71.07 (3r) and 71.28 (3r) in fiscal year 2010-11, and in
13 each fiscal year thereafter, is \$700,000, as allocated under s. 238.19 or s. 560.208,
14 2009 stats.

15 ***-1465/P4.685* *-1059/P3.437* SECTION 2124.** 71.47 (3r) (c) 6. of the statutes
16 is amended to read:

17 71.47 (3r) (c) 6. No credit may be allowed under this subsection unless the
18 claimant submits with the claimant's return a copy of the claimant's credit
19 certification and allocation under s. 238.19 or s. 560.208, 2009 stats.

20 ***-1465/P4.686* *-1059/P3.438* SECTION 2125.** 71.47 (3rm) (b) of the statutes
21 is amended to read:

22 71.47 (3rm) (b) *Filing claims.* Subject to the limitations provided in this
23 subsection and s. 238.21 or s. 560.209, 2009 stats., for taxable years beginning after
24 December 31, 2009, and before January 1, 2016, a claimant may claim as a credit
25 against the taxes imposed under s. 71.43, up to the amount of the tax, an amount

SECTION 2125

1 equal to 10 percent of the amount the claimant paid in the taxable year for equipment
2 that is used primarily to harvest or process woody biomass that is used as fuel or as
3 a component of fuel.

4 ***-1465/P4.687* *-1059/P3.439* SECTION 2126.** 71.47 (3rm) (c) 3. of the
5 statutes is amended to read:

6 71.47 (3rm) (c) 3. The maximum amount of the credits that may be claimed
7 under this subsection and ss. 71.07 (3rm) and 71.28 (3rm) is \$900,000, as allocated
8 under s. 238.21 or s. 560.209, 2009 stats.

9 ***-1465/P4.688* *-1059/P3.440* SECTION 2127.** 71.47 (3rn) (b) of the statutes
10 is amended to read:

11 71.47 (3rn) (b) *Filing claims.* Subject to the limitations provided in this
12 subsection and s. 238.17 or s. ~~506.2056~~ 560.2056, 2009 stats., for taxable years
13 beginning after December 31, 2009, and before January 1, 2017, a claimant may
14 claim as a credit against the tax imposed under s. 71.43, up to the amount of the tax,
15 an amount equal to 10 percent of the amount the claimant paid in the taxable year
16 for food processing or food warehousing modernization or expansion related to the
17 operation of the claimant's food processing plant or food warehouse.

18 ***-1465/P4.689* *-1059/P3.441* SECTION 2128.** 71.47 (3rn) (c) 3. a. of the
19 statutes is amended to read:

20 71.47 (3rn) (c) 3. a. The maximum amount of the credits that may be allocated
21 under this subsection and ss. 71.07 (3rn) and 71.28 (3rn) in fiscal year 2009-10 is
22 \$1,000,000, as allocated under s. 560.2056, 2009 stats.

23 ***-1465/P4.690* *-1059/P3.442* SECTION 2129.** 71.47 (3rn) (c) 3. b. of the
24 statutes is amended to read:

1 71.47 (3rn) (c) 3. b. The maximum amount of the credits that may be allocated
2 under this subsection and ss. 71.07 (3rn) and 71.28 (3rn) in fiscal year 2010-11 is
3 \$1,200,000, as allocated under s. 560.2056, 2009 stats.

4 ***-1465/P4.691* *-1059/P3.443* SECTION 2130.** 71.47 (3rn) (c) 3. c. of the
5 statutes is amended to read:

6 71.47 (3rn) (c) 3. c. The maximum amount of the credits that may be allocated
7 under this subsection and ss. 71.07 (3rn) and 71.28 (3rn) in fiscal year 2011-12, and
8 in each year thereafter, is \$700,000, as allocated under s. 238.17 or s. 560.2056, 2009
9 stats.

10 ***-1465/P4.692* *-1059/P3.444* SECTION 2131.** 71.47 (3rn) (c) 6. of the
11 statutes is amended to read:

12 71.47 (3rn) (c) 6. No credit may be allowed under this subsection unless the
13 claimant submits with the claimant's return a copy of the claimant's credit
14 certification and allocation under s. 238.17 or s. 560.2056, 2009 stats.

15 ***-1465/P4.693* *-1059/P3.445* SECTION 2132.** 71.47 (3t) (b) of the statutes
16 is amended to read:

17 71.47 (3t) (b) *Credit.* Subject to the limitations provided in this subsection and
18 in s. 560.28, 2009 stats., for taxable years beginning after December 31, 2007, a
19 claimant may claim as a credit, amortized over 15 taxable years starting with the
20 taxable year beginning after December 31, 2007, against the tax imposed under s.
21 71.43, up to the amount of the tax, an amount equal to the claimant's unused credits
22 under s. 71.47 (3).

23 ***-1465/P4.694* *-1059/P3.446* SECTION 2133.** 71.47 (3t) (c) 1. of the statutes
24 is amended to read:

1 71.47 (3t) (c) 1. No credit may be claimed under this subsection unless the
2 claimant submits with the claimant's return a copy of the claimant's certification by
3 the department of commerce under s. 560.28, 2009 stats., except that, with regard
4 to credits claimed by partners of a partnership, members of a limited liability
5 company, or shareholders of a tax-option corporation, the entity shall provide a copy
6 of its certification under s. 560.28, 2009 stats., to the partner, member, or shareholder
7 to submit with his or her return.

8 ***-1465/P4.695* *-1059/P3.447* SECTION 2134.** 71.47 (3w) (a) 2. of the
9 statutes is amended to read:

10 71.47 (3w) (a) 2. "Claimant" means a person who is certified to claim tax
11 benefits under s. 238.399 (5) or s. 560.799 (5), 2009 stats., and who files a claim under
12 this subsection.

13 ***-1465/P4.696* *-1059/P3.448* SECTION 2135.** 71.47 (3w) (a) 3. of the
14 statutes is amended to read:

15 71.47 (3w) (a) 3. "Full-time employee" means a full-time employee, as defined
16 in s. 238.399 (1) (am) or s. 560.799 (1) (am), 2009 stats.

17 ***-1465/P4.697* *-1059/P3.449* SECTION 2136.** 71.47 (3w) (a) 4. of the
18 statutes is amended to read:

19 71.47 (3w) (a) 4. "Enterprise zone" means a zone designated under s. 238.399
20 or s. 560.799, 2009 stats.

21 ***-1465/P4.698* *-1059/P3.450* SECTION 2137.** 71.47 (3w) (a) 5d. of the
22 statutes is amended to read:

23 71.47 (3w) (a) 5d. "Tier I county or municipality" means a tier I county or
24 municipality, as determined by ~~the department of commerce~~ under s. 238.399 or s.
25 560.799, 2009 stats.

1 ***-1465/P4.699* *-1059/P3.451* SECTION 2138.** 71.47 (3w) (a) 5e. of the
2 statutes is amended to read:

3 71.47 (3w) (a) 5e. "Tier II county or municipality" means a tier II county or
4 municipality, as determined ~~by the department of commerce~~ under s. 238.399 or s.
5 560.799, 2009 stats.

6 ***-1465/P4.700* *-1059/P3.452* SECTION 2139.** 71.47 (3w) (b) (intro.) of the
7 statutes is amended to read:

8 71.47 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations
9 provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may
10 claim as a credit against the tax imposed under s. 71.43 an amount calculated as
11 follows:

12 ***-1465/P4.701* *-1059/P3.453* SECTION 2140.** 71.47 (3w) (b) 5. of the
13 statutes is amended to read:

14 71.47 (3w) (b) 5. Multiply the amount determined under subd. 4. by the
15 percentage determined ~~by the department of commerce~~ under s. 238.399 or s.
16 560.799, 2009 stats., not to exceed 7 percent.

17 ***-1465/P4.702* *-1059/P3.454* SECTION 2141.** 71.47 (3w) (bm) 1. of the
18 statutes is amended to read:

19 71.47 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2., 3., and
20 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
21 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under
22 s. 71.43 an amount equal to a percentage, as determined ~~by the department of~~
23 ~~commerce~~ under s. 238.399 or s. 560.799, 2009 stats., not to exceed 100 percent, of
24 the amount the claimant paid in the taxable year to upgrade or improve the
25 job-related skills of any of the claimant's full-time employees, to train any of the

1 claimant's full-time employees on the use of job-related new technologies, or to
2 provide job-related training to any full-time employee whose employment with the
3 claimant represents the employee's first full-time job. This subdivision does not
4 apply to employees who do not work in an enterprise zone.

5 ***-1465/P4.703* *-1059/P3.455* SECTION 2142.** 71.47 (3w) (bm) 2. of the
6 statutes is amended to read:

7 71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
8 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
9 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under
10 s. 71.43 an amount equal to the percentage, as determined by the department of
11 commerce under s. 238.399 or s. 560.799, 2009 stats., not to exceed 7 percent, of the
12 claimant's zone payroll paid in the taxable year to all of the claimant's full-time
13 employees whose annual wages are greater than \$20,000 in a tier I county or
14 municipality, not including the wages paid to the employees determined under par.
15 (b) 1., or greater than \$30,000 in a tier II county or municipality, not including the
16 wages paid to the employees determined under par. (b) 1., and who the claimant
17 employed in the enterprise zone in the taxable year, if the total number of such
18 employees is equal to or greater than the total number of such employees in the base
19 year. A claimant may claim a credit under this subdivision for no more than 5
20 consecutive taxable years.

21 ***-1465/P4.704* *-1059/P3.456* SECTION 2143.** 71.47 (3w) (bm) 3. of the
22 statutes is amended to read:

23 71.47 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
24 4., and subject to the limitations provided in this subsection and s. 238.399 or s.
25 560.799, 2009 stats., for taxable years beginning after December 31, 2008, a claimant

1 may claim as a credit against the tax imposed under s. 71.43 up to 10 percent of the
2 claimant's significant capital expenditures, as determined ~~by the department of~~
3 ~~commerce~~ under s. 238.399 (5m) or s. 560.799 (5m), 2009 stats.

4 ***-1465/P4.705* *-1059/P3.457* SECTION 2144.** 71.47 (3w) (bm) 4. of the
5 statutes is amended to read:

6 71.47 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
7 3., and subject to the limitations provided in this subsection and s. 238.399 or s.
8 560.799, 2009 stats., for taxable years beginning after December 31, 2009, a claimant
9 may claim as a credit against the tax imposed under s. 71.43, up to 1 percent of the
10 amount that the claimant paid in the taxable year to purchase tangible personal
11 property, items, property, or goods under s. 77.52 (1) (b), (c), or (d), or services from
12 Wisconsin vendors, as determined ~~by the department of commerce~~ under s. 238.399
13 (5) (e) or s. 560.799 (5) (e), 2009 stats., except that the claimant may not claim the
14 credit under this subdivision and subd. 3. for the same expenditures.

15 ***-1465/P4.706* *-1059/P3.458* SECTION 2145.** 71.47 (3w) (c) 3. of the statutes
16 is amended to read:

17 71.47 (3w) (c) 3. No credit may be allowed under this subsection unless the
18 claimant includes with the claimant's return a copy of the claimant's certification for
19 tax benefits under s. 238.399 (5) or (5m) or s. 560.799 (5) or (5m), 2009 stats.

20 ***-1465/P4.707* *-1059/P3.459* SECTION 2146.** 71.47 (3w) (d) of the statutes
21 is amended to read:

22 71.47 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
23 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
24 include with their returns a copy of their certification for tax benefits, and a copy of

1 the verification of their expenses, from the department of commerce or the Wisconsin
2 Economic Development Corporation.

3 ***-1465/P4.708* *-1059/P3.460* SECTION 2147.** 71.47 (4) (am) of the statutes
4 is amended to read:

5 71.47 (4) (am) *Development zone additional research credit.* In addition to the
6 credit under par. (ad), any corporation may credit against taxes otherwise due under
7 this chapter an amount equal to 5 percent of the amount obtained by subtracting
8 from the corporation's qualified research expenses, as defined in section 41 of the
9 Internal Revenue Code, except that "qualified research expenses" include only
10 expenses incurred by the claimant in a development zone under subch. II of ch. 238
11 or subch. VI of ch. 560, 2009 stats., except that a taxpayer may elect the alternative
12 computation under section 41 (c) (4) of the Internal Revenue Code and that election
13 applies until the department permits its revocation and except that "qualified
14 research expenses" do not include compensation used in computing the credit under
15 sub. (1dj) nor research expenses incurred before the claimant is certified for tax
16 benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., the corporation's base
17 amount, as defined in section 41 (c) of the Internal Revenue Code, in a development
18 zone, except that gross receipts used in calculating the base amount means gross
19 receipts from sales attributable to Wisconsin under s. 71.25 (9) (b) 1. and 2., (df) 1.
20 and 2., (dh) 1., 2., and 3., (dj), and (dk) and research expenses used in calculating the
21 base amount include research expenses incurred before the claimant is certified for
22 tax benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., in a development zone,
23 if the claimant submits with the claimant's return a copy of the claimant's
24 certification for tax benefits under s. 238.365 (3) or s. 560.765 (3), 2009 stats., and
25 a statement from the department of commerce or the Wisconsin Economic

1 Development Corporation verifying the claimant's qualified research expenses for
2 research conducted exclusively in a development zone. The rules under s. 73.03 (35)
3 apply to the credit under this paragraph. The rules under sub. (1d) (f) and (g) as they
4 apply to the credit under that subsection apply to claims under this paragraph.
5 Section 41 (h) of the Internal Revenue Code does not apply to the credit under this
6 paragraph. No credit may be claimed under this paragraph for taxable years that
7 begin on January 1, 1998, or thereafter. Credits under this paragraph for taxable
8 years that begin before January 1, 1998, may be carried forward to taxable years that
9 begin on January 1, 1998, or thereafter.

10 ***-1465/P4.709* *-1059/P3.461* SECTION 2148.** 71.47 (5b) (a) 2. of the statutes
11 is amended to read:

12 71.47 (5b) (a) 2. "Fund manager" means an investment fund manager certified
13 under s. 238.15 (2) or s. 560.205 (2), 2009 stats.

14 ***-1465/P4.710* *-1059/P3.462* SECTION 2149.** 71.47 (5b) (b) 1. of the statutes
15 is amended to read:

16 71.47 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
17 to the limitations provided under this subsection and s. 238.15 or s. 560.205, 2009
18 stats., and except as provided in subd. 2., a claimant may claim as a credit against
19 the tax imposed under s. 71.43, up to the amount of those taxes, 25 percent of the
20 claimant's investment paid to a fund manager that the fund manager invests in a
21 business certified under s. 238.15 (1) or s. 560.205 (1), 2009 stats.

22 ***-1465/P4.711* *-1059/P3.463* SECTION 2150.** 71.47 (5b) (b) 2. of the statutes
23 is amended to read:

24 71.47 (5b) (b) 2. In the case of a partnership, limited liability company, or
25 tax-option corporation, the computation of the 25 percent limitation under subd. 1.

SECTION 2150

1 shall be determined at the entity level rather than the claimant level and may be
2 allocated among the claimants who make investments in the manner set forth in the
3 entity's organizational documents. The entity shall provide to the department of
4 revenue and to the department of commerce or the Wisconsin Economic
5 Development Corporation the names and tax identification numbers of the
6 claimants, the amounts of the credits allocated to the claimants, and the
7 computation of the allocations.

8 ***-0167/P1.4* SECTION 2151.** 71.47 (5b) (d) 3. of the statutes is amended to
9 read:

10 71.47 (5b) (d) 3. For ~~calendar years beginning~~ investments made after
11 December 31, 2007, if an investment for which a claimant claims a credit under par.
12 (b) is held by the claimant for less than 3 years, the claimant shall pay to the
13 department, in the manner prescribed by the department, the amount of the credit
14 that the claimant received related to the investment.

15 ***-1465/P4.712* *-1059/P3.464* SECTION 2152.** 71.47 (5f) (a) 1. (intro.) of the
16 statutes is amended to read:

17 71.47 (5f) (a) 1. (intro.) "Accredited production" means a film, video, broadcast
18 advertisement, or television production, as approved by the department of commerce
19 or the Wisconsin Economic Development Corporation, for which the aggregate salary
20 and wages included in the cost of the production for the period ending 12 months
21 after the month in which the principal filming or taping of the production begins
22 exceeds \$50,000. "Accredited production" also means an electronic game, as
23 approved by the department of commerce or the Wisconsin Economic Development
24 Corporation, for which the aggregate salary and wages included in the cost of the
25 production for the period ending 36 months after the month in which the principal

department of tourism

1 programming, filming, or taping of the production begins exceeds \$100,000.
2 "Accredited production" does not include any of the following, regardless of the
3 production costs:

4 ***-1465/P4.713* *-1059/P3.465* SECTION 2153.** 71.47 (5f) (a) 3. of the statutes
5 is amended to read:

6 71.47 (5f) (a) 3. "Production expenditures" means any expenditures that are
7 incurred in this state and directly used to produce an accredited production,
8 including expenditures for set construction and operation, wardrobes, make-up,
9 clothing accessories, photography, sound recording, sound synchronization, sound
10 mixing, lighting, editing, film processing, film transferring, special effects, visual
11 effects, renting or leasing facilities or equipment, renting or leasing motor vehicles,
12 food, lodging, and any other similar expenditure as determined by the department
13 of commerce or the Wisconsin Economic Development Corporation. "Production
14 expenditures" do not include salary, wages, or labor-related contract payments.

15 ***-1465/P4.714* *-1059/P3.466* SECTION 2154.** 71.47 (5f) (c) 6. of the statutes
16 is amended to read:

17 71.47 (5f) (c) 6. No credit may be allowed under this subsection unless the
18 claimant files an application with the department of commerce or the Wisconsin
19 Economic Development Corporation, at the time and in the manner prescribed by the
20 department of commerce or the Wisconsin Economic Development Corporation, and
21 the department of commerce or the Wisconsin Economic Development Corporation
22 approves the application. The claimant shall submit a fee with the application in an
23 amount equal to 2 percent of the claimant's budgeted production expenditures or to
24 \$5,000, whichever is less. The claimant shall submit a copy of the approved
25 application with the claimant's return.

department of tourism
use 4 times

Department of Tourism

1 ***-1465/P4.715* *-1059/P3.467* SECTION 2155.** 71.47 (5h) (c) 4. of the statutes
2 is amended to read:

3 71.47 (5h) (c) 4. No claim may be allowed under this subsection unless the
4 department of commerce or the Wisconsin Economic Development Corporation
5 certifies, in writing, that the credits claimed under this subsection are for expenses
6 related to establishing or operating a film production company in this state and the
7 claimant submits a copy of the certification with the claimant's return.

8 ***-1465/P4.716* *-1059/P3.468* SECTION 2156.** 71.47 (5i) (c) 1. of the statutes
9 is amended to read:

10 71.47 (5i) (c) 1. The maximum amount of the credits that may be claimed under
11 this subsection and ss. 71.07 (5i) and 71.28 (5i) in a taxable year is \$10,000,000, as
12 allocated under s. 238.14 or s. 560.204, 2009 stats.

13 ***-1465/P4.717* *-0808/2.244* SECTION 2157.** 71.47 (5j) (a) 2d. of the statutes
14 is amended to read:

15 71.47 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
16 any other fuel derived from a renewable resource that meets all of the applicable
17 requirements of the American Society for Testing and Materials for that fuel and that
18 the department of ~~commerce~~ safety and professional services designates by rule as
19 a diesel replacement renewable fuel.

20 ***-1465/P4.718* *-0808/2.245* SECTION 2158.** 71.47 (5j) (a) 2m. of the statutes
21 is amended to read:

22 71.47 (5j) (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and
23 any other fuel derived from a renewable resource that meets all of the applicable
24 requirements of the American Society for Testing and Materials for that fuel and that

1 the department of ~~commerce~~ safety and professional services designates by rule as
2 a gasoline replacement renewable fuel.

3 ***-1465/P4.719* *-0808/2.246* SECTION 2159.** 71.47 (5j) (c) 3. of the statutes
4 is amended to read:

5 71.47 (5j) (c) 3. The department of ~~commerce~~ safety and professional services
6 shall establish standards to adequately prevent, in the distribution of conventional
7 fuel to an end user, the inadvertent distribution of fuel containing a higher
8 percentage of renewable fuel than the maximum percentage established by the
9 federal environmental protection agency for use in conventionally-fueled engines.

10 ***-1187/P5.393* SECTION 2160.** 71.47 (5r) (a) 6. a. of the statutes is amended
11 to read:

12 71.47 (5r) (a) 6. a. A University of Wisconsin System institution, the University
13 of Wisconsin-Madison, a technical college system institution, or a regionally
14 accredited 4-year nonprofit college or university having its regional headquarters
15 and principal place of business in this state.

16 ***-1148/1.1* SECTION 2161.** 71.54 (1) (f) (intro.) of the statutes is amended to
17 read:

18 71.54 (1) (f) *2001 and thereafter to 2011.* (intro.) Subject to sub. (2m), the
19 amount of any claim filed in 2001 ~~and thereafter to 2011~~ and based on property taxes
20 accrued or rent constituting property taxes accrued during the previous year is
21 limited as follows:

22 ***-1148/1.2* SECTION 2162.** 71.54 (1) (g) of the statutes is created to read:

23 71.54 (1) (g) *2012 and thereafter.* The amount of any claim filed in 2012 and
24 thereafter and based on property taxes accrued or rent constituting property taxes
25 accrued during the previous year is limited as follows:

1 1. If the household income was \$8,060 or less in the year to which the claim
2 relates, the claim is limited to 80 percent of the property taxes accrued or rent
3 constituting property taxes accrued or both in that year on the claimant's homestead.

4 2. If the household income was more than \$8,060 in the year to which the claim
5 relates, the claim is limited to 80 percent of the amount by which the property taxes
6 accrued or rent constituting property taxes accrued or both in that year on the
7 claimant's homestead exceeds 8.785 percent of the household income exceeding
8 \$8,060.

9 3. No credit may be allowed if the household income of a claimant exceeds
10 \$24,680.

11 *-1148/1.3* SECTION 2163. 71.54 (2) (b) 3. of the statutes is amended to read:
12 71.54 (2) (b) 3. Subject to sub. (2m), in calendar year ~~1990 or any subsequent~~
13 ~~calendar year years 1990 to 2010~~, \$1,450.

14 *-1148/1.4* SECTION 2164. 71.54 (2) (b) 4. of the statutes is created to read:
15 71.54 (2) (b) 4. In calendar years 2011 or any subsequent calendar year, \$1,460.

16 *-1148/1.5* SECTION 2165. 71.54 (2m) of the statutes is amended to read:
17 71.54 (2m) INDEXING FOR INFLATION; 2010 AND THEREAFTER. (a) For calendar years
18 beginning after December 31, 2009, and before January 1, 2011, the dollar amounts
19 of the threshold income under sub. (1) (f) 1. and 2., the maximum household income
20 under sub. (1) (f) 3. and the maximum property taxes under sub. (2) (b) 3. shall be
21 increased each year by a percentage equal to the percentage change between the U.S.
22 consumer price index for all urban consumers, U.S. city average, for the 12-month
23 average of the U.S. consumer price index for the month of August of the year before
24 the previous year through the month of July of the previous year and the U.S.
25 consumer price index for all urban consumers, U.S. city average, for the 12-month

1 average of the U.S. consumer price index for August 2007 through July 2008, as
2 determined by the federal department of labor, except that the adjustment may occur
3 only if the percentage is a positive number. Each amount that is revised under this
4 paragraph shall be rounded to the nearest multiple of \$10 if the revised amount is
5 not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount
6 shall be increased to the next higher multiple of \$10. The department of revenue
7 shall annually adjust the changes in dollar amounts required under this paragraph
8 and incorporate the changes into the income tax forms and instructions.

9 (b) The department of revenue shall ~~annually~~ adjust the slope under sub. (1)
10 (f) 2. such that, as a claimant's income increases from the threshold income as
11 calculated under par. (a), to an amount that exceeds the maximum household income
12 as calculated under par. (a), the credit that may be claimed is reduced to \$0 and the
13 department of revenue shall incorporate the changes into the income tax forms and
14 instructions.

15 ***-1357/2.28* SECTION 2166.** 71.64 (9) (b) (intro.) of the statutes is amended to
16 read:

17 71.64 (9) (b) (intro.) The department shall from time to time adjust the
18 withholding tables to reflect any changes in income tax rates, any applicable surtax
19 or any changes in dollar amounts in s. 71.06 (1), (1m), (1n), (1p), (1q), (1qd), (1qh),
20 (1qL), (1qp), (1qt), and (2) resulting from statutory changes, except as follows:

21 ***-1357/2.29* SECTION 2167.** 71.67 (5) (a) of the statutes is amended to read:

22 71.67 (5) (a) *Wager winnings.* A person holding a license to sponsor and
23 manage races under s. 562.05 (1) (b) or (c) shall withhold from the amount of any
24 payment of pari-mutuel winnings under s. 562.065 (3) (a) or (3m) (a) an amount
25 determined by multiplying the amount of the payment by the highest rate applicable

to individuals under s. 71.06 (1) (a) to (c), (1m), (1n) ~~or~~, (1p), (1q), (1qd), (1qh), (1qL), (1qp), or (1qt) if the amount of the payment is more than \$1,000.

***-1357/2.30* SECTION 2168.** 71.67 (5m) of the statutes is amended to read:

71.67 (5m) WITHHOLDING FROM PAYMENTS TO PURCHASE ASSIGNMENT OF LOTTERY PRIZE. A person that purchases an assignment of a lottery prize shall withhold from the amount of any payment made to purchase the assignment the amount that is determined by multiplying the amount of the payment by the highest rate applicable to individuals under s. 71.06 (1) (a) to (c), (1m), (1n) ~~or~~, (1p), (1q), (1qd), (1qh), (1qL), (1qp), or (1qt). Subsection (5) (b), (c) and (d), as it applies to the amounts withheld under sub. (5) (a), applies to the amount withheld under this subsection.

***-1465/P4.720* *-1059/P3.469* SECTION 2169.** 71.78 (4) (m) of the statutes is amended to read:

71.78 (4) (m) ~~The secretary of commerce chief executive officer of the Wisconsin Economic Development Corporation and employees of that department the corporation~~ to the extent necessary to administer the development zone program under subch. VI of ch. 560 ~~II of ch. 238~~.

***-1195/2.129* SECTION 2170.** 71.93 (1) (a) 3. of the statutes is amended to read:

71.93 (1) (a) 3. An amount that the department of health services may recover under s. 49.45 (2) (a) 10., 49.497, ~~49.793~~, or 49.847, if the department of health services has certified the amount under s. 49.85.

***-1195/2.130* SECTION 2171.** 71.93 (1) (a) 4. of the statutes is amended to read:

71.93 (1) (a) 4. An amount that the department of children and families may recover under s. 49.161 ~~or~~, 49.195 (3), ~~or 49.373~~ or collect under s. 49.147 (6) (cm), if the department of children and families has certified the amount under s. 49.85.

***-1320/2.21* SECTION 2172.** 73.03 (27) of the statutes is amended to read:

1 73.03 (27) To write off from the records of the department income, franchise,
2 sales, use, withholding, motor fuel, gift, beverage and cigarette tax and ~~recycling~~
3 economic development surcharge liabilities, following a determination by the
4 secretary of revenue that they are not collectible. Taxes written off under this
5 subsection remain legal obligations.

6 ***-1465/P4.721* *-1059/P3.470* SECTION 2173.** 73.03 (35) of the statutes is
7 amended to read:

8 73.03 (35) To deny a portion of a credit claimed under s. 71.07 (2dd), (2de), (2di),
9 (2dj), (2dL), (2dm), (2dr), (2ds), or (2dx), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),
10 (1ds), (1dx), or (4) (am), 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), or
11 (4) (am), or 76.636 if granting the full amount claimed would violate a requirement
12 under s. 238.385 or s. 560.785, 2009 stats., or would bring the total of the credits
13 granted to that claimant under all of those subsections over the limit for that
14 claimant under s. 238.368, 238.395 (2) (b), or 238.397 (5) (b) or s. 560.768, 2009 stats.,
15 s. 560.795 (2) (b), 2009 stats., or s. 560.797 (5) (b), 2009 stats.

16 ***-1465/P4.722* *-1059/P3.471* SECTION 2174.** 73.03 (35m) of the statutes is
17 amended to read:

18 73.03 (35m) To deny a portion of a credit claimed under s. 71.07 (3g), 71.28 (3g),
19 or 71.47 (3g), if granting the full amount claimed would violate a requirement under
20 s. 238.23 or s. 560.96, 2009 stats., or would bring the total of the credits claimed under
21 ss. 71.07 (3g), 71.28 (3g), and 71.47 (3g) over the limit for all claimants under s.
22 238.23 (2) or s. 560.96 (2), 2009 stats.

23 ***-1465/P4.723* *-1059/P3.472* SECTION 2175.** 73.03 (63) of the statutes is
24 amended to read:

73.03 (63) Notwithstanding the amount limitations specified under ~~ss. s.~~ 71.07 (5d) (c) 1. and s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats., in consultation with the department of commerce or the Wisconsin Economic Development Corporation, to carry forward to subsequent taxable years unclaimed credit amounts of the early stage seed investment credits under ss. 71.07 (5b), 71.28 (5b), 71.47 (5b), and 76.638 and the angel investment credit under s. 71.07 (5d). Annually, no later than July 1, the department of commerce or the Wisconsin Economic Development Corporation shall submit to the department of revenue its recommendations for the carry forward of credit amounts as provided under this subsection.

***-1465/P4.724* *-0808/2.247* SECTION 2176.** 73.0301 (1) (b) of the statutes is amended to read:

73.0301 (1) (b) "Credentialing board" means a board, examining board or affiliated credentialing board in the department of ~~regulation and licensing~~ safety and professional services that grants a credential.

***-1465/P4.725* *-0808/2.248* SECTION 2177.** 73.0301 (1) (e) of the statutes is amended to read:

73.0301 (1) (e) "Licensing department" means the department of administration; the board of commissioners of public lands; ~~the department of commerce;~~ the department of children and families; the government accountability board; the department of financial institutions; the department of health services; the department of natural resources; the department of public instruction; ~~the department of regulation and licensing;~~ the department of safety and professional services; the department of workforce development; the office of the commissioner of insurance; or the department of transportation.